

## REMARKS

Claims 14-23 are pending.

### Response to Restriction Requirement

The instant Office Action states that the present Application contains two distinct inventions. As such, the Applicants are required to elect a single invention for examination. According to the instant Office Action, the Applicants are required to elect between Group I, recited in Claims 19-21, drawn to a process of etching a silicon-on-insulator substrate, classified in Class 438, subclass 749, and Group II, recited in Claims 22-23, drawn to a process of both wet etching and dry etching, classified in Class 216, subclass 21.

Applicants elect without traverse Group I, recited in Claims 19-21, drawn to a process of etching a silicon-on-insulator substrate, classified in Class 438, subclass 749.

The Examiner is invited to contact Applicants' undersigned representative if the Examiner believes such action would expedite resolution of the present Application.

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Respectfully submitted,

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